



3014 (02-09-04)

ANNUAL REPORT

OF

Name: FLORENCE UTILITY COMMISSION

Principal Office: 501 SPRING AVENUE
FLORENCE, WI 54121

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I, ROBERT FRIBERG of _____
(Person responsible for accounts)

Florence Utility Commission, certify that I
(Utility Name)

(Signature of person responsible for accounts)

03/31/2000
(Date)

GENERAL MANAGER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24
GAS OPERATING SECTION	
Gas Operating Revenues & Expenses	G-01
Other Operating Revenues (Gas)	G-02
Gas Operation and Maintenance Expenses	G-03
Taxes (Acct. 408 - Gas)	G-04
Property Tax Equivalent (Gas)	G-05
Gas Utility Plant in Service	G-06
Sales of Gas by Rate Schedule	G-08
Gas Operating Section Footnotes	G-09

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FLORENCE UTILITY COMMISSION**Utility Address:** 501 SPRING AVENUE
FLORENCE, WI 54121**When was utility organized?** 12/31/1989**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT FRIBERG**Title:** GENERAL MANAGER**Office Address:**501 SPRING AVENUE
FLORENCE, WI 54121**Telephone:** (715) 528 - 3330**Fax Number:** (715) 528 - 5281**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP43 A W. DAVENPORT STREET
P.O. BOX 116
RHINELANDER, WI 54501**Telephone:** (715) 369 - 1040**Fax Number:** (715) 369 - 5407**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

43 A W. DAVENPORT STREET

P.O. BOX 116

RHINELANDER, WI 54501

Telephone: (715) 369 - 1040**Fax Number:** (715) 369 - 5407**E-mail Address:****Date of most recent audit report:** 3/24/2000**Period covered by most recent audit:** 01/01/1999 THROUGH 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT FRIBERG**Title:** GENERAL MANAGER**Office Address:**

501 SPRING AVENUE

FLORENCE, WI 54121

Telephone: (715) 528 - 3330**Fax Number:** (715) 528 - 5281**E-mail Address:**

Name: MS JOAN CHURCHILL**Title:** EXECUTIVE ASSISTANT**Office Address:**

501 SPRING AVENUE

FLORENCE, WI 54121

Telephone: (715) 528 - 3330**Fax Number:** (715) 528 - 5281**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

RAYMOND NOVAK

PAUL PONTBRIAND

RALPH VALINE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

IDENTIFICATION AND OWNERSHIP

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,966,111	1,790,853	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,423,472	1,340,668	2
Depreciation Expense (403)	233,159	221,545	3
Amortization Expense (404-407)	4,475	4,475	4
Taxes (408)	122,973	122,437	5
Total Operating Expenses	1,784,079	1,689,125	
Net Operating Income	182,032	101,728	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	182,032	101,728	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	683	311	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	79,975	95,790	10
Miscellaneous Nonoperating Income (421)	168	221	11
Total Other Income	80,826	96,322	
Total Income	262,858	198,050	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	422	0	13
Total Miscellaneous Income Deductions	422	0	
Income Before Interest Charges	262,436	198,050	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,751	6,751	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	200,931	213,685	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	207,682	220,436	
Net Income	54,754	(22,386)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,245,359	1,168,978	20
Balance Transferred from Income (433)	54,754	(22,386)	21
Miscellaneous Credits to Surplus (434)	98,767	98,767	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,398,880	1,245,359	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SAVINGS INTEREST	79,975	5
Total (Acct. 419):	79,975	
Miscellaneous Nonoperating Income (421):		
SALES TAX DISCOUNT	168	6
Total (Acct. 421):	168	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
DISCOUNTS NOT TAKEN	277	8
GEN & SPECIAL DUES-LEGISLATIVE	145	9
Total (Acct. 426):	422	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT WAIVED	98,767	10
Total (Acct. 434):	98,767	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,998	15,412		4,580	23,990	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	3,436	15,412		4,459	23,307	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	3,436	15,412	0	4,459	23,307	
Net income (or loss)	562	0	0	121	683	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	149,829	996,450	0	819,832	1,966,111	1
Less: interdepartmental sales	0		0	1,539	1,539	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	64	204		324	592	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	149,765	996,246	0	817,969	1,963,980	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	36,394		36,394	1
Electric operating expenses	109,020		109,020	2
Gas operating expenses	80,776		80,776	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,583		3,583	8
Electric utility plant accounts	8,013		8,013	9
Gas utility plant accounts	4,859		4,859	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	242,645	0	242,645	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,314,304	6,180,678	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,025,061	1,815,909	2
Net Utility Plant	4,289,243	4,364,769	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,573,415	1,547,201	7
Total Other Property and Investments	1,573,415	1,547,201	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	85,336	68,020	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	278,006	253,131	11
Other Accounts Receivable (143)	37,612	14,906	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	15,100	472	14
Materials and Supplies (150)	138,816	148,359	15
Prepayments (165)	7,113	6,332	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	561,983	491,220	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	30,916	37,667	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	16,732	21,207	20
Total Deferred Debits	47,648	58,874	
Total Assets and Other Debits	6,472,289	6,462,064	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	87,861	87,861	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,398,880	1,245,359	23
Total Proprietary Capital	1,486,741	1,333,220	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	3,678,224	3,900,369	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,678,224	3,900,369	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	176,485	117,016	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		226	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	58,308	63,579	32
Other Current and Accrued Liabilities (238)	42,562	34,308	33
Total Current and Accrued Liabilities	277,355	215,129	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,029,969	1,013,346	41
Total Liabilities and Other Credits	6,472,289	6,462,064	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,615,081	0	2,754,233	1,942,313	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)			2,677		7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,615,081	0	2,756,910	1,942,313	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	355,028	0	598,464	1,071,569	10
Total Accumulated Provision	355,028	0	598,464	1,071,569	
Net Utility Plant	1,260,053	0	2,158,446	870,744	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Gas (c)	Electric (d)	(e)	Total (f)	
Balance first of year	323,838	515,589	976,482		1,815,909	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,660	92,853	106,646		233,159	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	713				713	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,200	10,500	12,000		26,700	10
Other credits (specify):						11
					0	12
Total credits	38,573	103,353	118,646	0	260,572	13
Debits during year						14
Book cost of plant retired	7,383	20,478	23,559		51,420	15
Cost of removal	0	0	0		0	16
Other debits (specify):						17
					0	18
Total debits	7,383	20,478	23,559	0	51,420	19
Balance End of Year	355,028	598,464	1,071,569	0	2,025,061	20
Composite Depreciation Rate?	No	No	No			21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	592	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	592	
Deductions:		
Accounts written off during the year: Utility Customers	592	5
Accounts written off during the year: Others		6
Total accounts written off	592	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	92,955	1
Other			91,129		91,129	0	2
Total Electric Utility					91,129	92,955	

Account	Total End of Year	Amount Prior Year	
Electric utility total	91,129	92,955	1
Water utility	15,180	21,589	2
Sewer utility		0	3
Gas utility	32,507	33,815	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	138,816	148,359	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
12/15/96 BOND DISCOUNT	2,381	428	16,666	1
2/01/93 BOND DISCOUNT	3,206	428	9,886	2
6/01/88 BOND DISCOUNT	1,164	428	4,364	3
Total			30,916	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	87,861	1
Changes during year (explain):		2
Balance end of year	87,861	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. BOND	06/01/1988	10/01/2003	7.87%	173,224	1
G.O. BOND	08/25/1993	03/15/2003	5.25%	250,000	2
G.O. BOND	12/15/1996	12/01/2006	4.30%	1,580,000	3
G.O. BOND	02/01/1988	02/01/2003	5.42%	1,675,000	4
Total for Account 223				<u>3,678,224</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	30,065	2
Charged electric department expense	34,815	3
Charged sewer department expense		4
Other (explain):		
CHARGED TO GAS DEPARTMENT EXPENSE	58,093	5
Total Accruals and other credits	122,973	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	18,471	7
PSC Remainder Assessment	2,126	8
Other (explain):		
PROPERTY TAX EQUIVALENT	98,767	9
WI GROSS RECEIPTS TAX	3,609	10
Total payments and other debits	122,973	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. BOND	4,408	15,496	16,456	3,448	2
G.O. BOND 2	39,544	92,382	93,900	38,026	3
G.O. BOND 3	0			0	4
G.O. BOND 4	13,080	13,790	16,406	10,464	5
G.O. BOND 5	6,547	79,263	79,440	6,370	6
Subtotal	63,579	200,931	206,202	58,308	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	63,579	200,931	206,202	58,308	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	818,131	0	195,215	0	0	1,013,346	1
Add credits during year:							
For Services	414					414	2
For Mains						0	3
Other (specify):							
LINE EXTENSIONS			12,867		3,342	16,209	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	818,545	0	208,082	0	3,342	1,029,969	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	443,602					443,602	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC SAVINGS	1,490,015	3
WATER SAVINGS	83,400	4
Total (Acct. 125):	1,573,415	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,108	6
Electric	127,677	7
Sewer (Regulated)		8
Other (specify):		
GAS	136,221	9
Total (Acct. 142):	278,006	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
LOANS TO CUSTOMERS	14,233	12
PROCEEDS RECEIVABLE FROM SALE OF BACKHOE	13,350	13
GAS OVERCHARGE	5,029	14
DUE FROM SEWER DEPT	5,000	15
Total (Acct. 143):	37,612	
Receivables from Municipality (145):		
DUE FROM TOWN OF FLORENCE	15,100	16
Total (Acct. 145):	15,100	
Prepayments (165):		
PREPAID INSURANCE	7,113	17
Total (Acct. 165):	7,113	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
01/01/1993 HOT WATER HEATER REBATES	16,732	19
Total (Acct. 183):	16,732	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,605,441	1,896,018	0	2,744,693	6,246,152	1
Materials and Supplies	18,384	92,042	0	33,161	143,587	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	339,433	1,024,025	0	557,026	1,920,484	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	818,338	201,648	0	1,671	1,021,657	6
Other (specify):					0	7
Average Net Rate Base	466,054	762,387	0	2,219,157	3,447,598	
Net Operating Income	8,847	26,820	0	146,365	182,032	8
Net Operating Income as a percent of						
Average Net Rate Base	1.90%	3.52%	N/A	6.60%	5.28%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	87,861	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,322,119	3
Other (Specify):		4
Total Average Proprietary Capital	1,409,980	
Net Income		
Net Income	54,754	5
Percent Return on Proprietary Capital	3.88%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

August 31, 2000

Mr. Robert Friberg, General Manager
Florence Utility Commission
501 Spring Avenue
P.O. Box 109
Florence, WI 54121-0109

1999 Analytical Review DWCCA-2000-ELE

Dear Mr. Friberg:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted total Transmission and Distribution Expenses, Water Operation & Maintenance Expenses schedule, increased over 25% and \$5,000 from the prior year without explanation. Please furnish a brief explanation and follow this procedure in the future.
2. We noted \$414 reported for services in Account 271, Contributions in Aid of Construction. Seven 1-inch services are reported added on the Water Services schedule. Your Cz-1, Water Lateral Installation Charge, authorizes \$275 for a 1-inch service. Please explain the \$414 reported in Account 271.
3. We noted six 1-inch meters reported added on the Meters schedule. We noted \$1,045 reported in Account 346, Meters, on the Water Utility Plant in Service schedule. That would be an average cost of \$174 per meter. Please provide a copy of the invoice for the six meters, and your average installation cost for a meter.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2000.doc

cc: Mr. Raymond Novak

Identification and Ownership - Contacts (Page iv)

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Florence Utility Commission
Florence, Wisconsin

We have compiled the balance sheets of Florence Utility Commission as of December 31, 1999 and 1998, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

WIPFLI ULLRICH BERTELSON LLP

March 24, 1999
Rhineland, Wisconsin

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	148,285	1
Total Sales of Water	148,285	
Other Operating Revenues		
Forfeited Discounts (470)	489	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,055	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,544	
Total Operating Revenues	149,829	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	16,464	9
Water Treatment Expenses (630-635)	769	10
Transmission and Distribution Expenses (640-655)	15,741	11
Customer Accounts Expenses (901-904)	7,825	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	36,458	14
Total Operation and Maintenance Expenses	77,257	
Other Operating Expenses		
Depreciation Expense (403)	33,660	15
Amortization Expense (404-407)		16
Taxes (408)	30,065	17
Total Other Operating Expenses	63,725	
Total Operating Expenses	140,982	
NET OPERATING INCOME	8,847	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	273	12,288	40,876	4
Commercial	74	31,454	39,556	5
Industrial				6
Total Metered Sales to General Customers (461)	347	43,742	80,432	
Private Fire Protection Service (462)	6		4,365	7
Public Fire Protection Service (463)	2		56,016	8
Other Sales to Public Authorities (464)	14	1,898	7,472	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	369	45,640	148,285	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	56,016	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	56,016	
Forfeited Discounts (470):		
Customer late payment charges	489	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	489	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,055	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,055	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	9,252	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	7,212	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	16,464	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	769	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	769	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5,803	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,490	16
Maintenance of Mains (651)	287	17
Maintenance of Services (652)	5,350	18
Maintenance of Meters (653)	2,346	19
Maintenance of Hydrants (654)	465	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	15,741	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	603	22
Accounting and Collecting Labor (902)	7,158	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	64	25
Total Customer Accounts Expenses	7,825	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,779	27
Office Supplies and Expenses (921)	3,327	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,701	30
Property Insurance (924)	111	31
Injuries and Damages (925)	1,705	32
Employee Pensions and Benefits (926)	11,952	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,351	35
Transportation Expenses (933)	3,096	36
Maintenance of General Plant (935)	3,436	37
Total Administrative and General Expenses	36,458	
Total Operation and Maintenance Expenses	77,257	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		26,752	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		26,752	
Social Security		2,903	3
PSC Remainder Assessment		410	4
Other (specify): NONE			5
Total tax expense		30,065	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.301235				3
County tax rate	mills		14.509782				4
Local tax rate	mills		5.470465				5
School tax rate	mills		10.576638				6
Voc. school tax rate	mills		2.025831				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.883951				10
Less: state credit	mills		4.899524				11
Net tax rate	mills		27.984427				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.470465				14
Combined School Tax Rate	mills		12.602469				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.072934				17
Total Tax Rate	mills		32.883951				18
Ratio of Local and School Tax to Total	dec.		0.549597				19
Total tax net of state credit	mills		27.984427				20
Net Local and School Tax Rate	mills		15.380168				21
Utility Plant, Jan. 1	\$	1,595,801	1,595,801				22
Materials & Supplies	\$	21,589	21,589				23
Subtotal	\$	1,617,390	1,617,390				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,617,390	1,617,390				26
Assessment Ratio	dec.		0.664100				27
Assessed Value	\$	1,074,109	1,074,109				28
Net Local & School Rate	mills		15.380168				29
Tax Equiv. Computed for Current Year	\$	16,520	16,520				30
Tax Equivalent per 1994 PSC Report	\$	26,752					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,752					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,404		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	169,515		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	112,488		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	296,407	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	77,941		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	55,938		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,024		20
Total Pumping Plant	136,903	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,254		23
Total Water Treatment Plant	15,254	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,404	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			169,515	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			112,488	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	296,407	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			77,941	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			55,938	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,024	20
Total Pumping Plant	0	0	136,903	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,254	23
Total Water Treatment Plant	0	0	15,254	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	433,754		26
Transmission and Distribution Mains (343)	494,975	9,442	27
Fire Mains (344)	0		28
Services (345)	47,955	1,650	29
Meters (346)	35,178	1,045	30
Hydrants (348)	59,532	5,355	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,071,394	17,492	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	21,034		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	14,981	372	36
Transportation Equipment (392)	4,918	2,596	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	305		40
Power Operated Equipment (396)	25,571	6,160	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	9,034	43	44
Other Tangible Property (399)	0		45
Total General Plant	75,843	9,171	
Total utility plant in service directly assignable	1,595,801	26,663	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,595,801	26,663	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			433,754 26
Transmission and Distribution Mains (343)			504,417 27
Fire Mains (344)			0 28
Services (345)	240		49,365 29
Meters (346)	87		36,136 30
Hydrants (348)			64,887 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	327	0	1,088,559
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			21,034 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			15,353 36
Transportation Equipment (392)			7,514 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			305 40
Power Operated Equipment (396)	7,056		24,675 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			9,077 44
Other Tangible Property (399)			0 45
Total General Plant	7,056	0	77,958
Total utility plant in service directly assignable	7,383	0	1,615,081
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,383	0	1,615,081

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,311	4,311	1
February			3,909	3,909	2
March			4,684	4,684	3
April			4,611	4,611	4
May			8,830	8,830	5
June			9,979	9,979	6
July			9,409	9,409	7
August			9,859	9,859	8
September			8,488	8,488	9
October			4,756	4,756	10
November			3,917	3,917	11
December			4,227	4,227	12
Total for year	0	0	76,980	76,980	
Less: Measured or estimated water used in main flushing and water treatment during year				3,000	13
Less: Other utility use				800	14
Other utility use explanation: RUN TO PREVENT FREEZING					15
Water pumped into distribution system				73,180	16
Less: Water sold				45,640	17
Losses and unaccounted for				27,540	18
Percent unaccounted for to the nearest whole percent (%)				38%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: WATER MAIN & SERVICE LEAKS-REPAIR					20
Maximum gallons pumped by all methods in any one day during reporting year				523	21
Date of maximum: 6/13/1999					22
Cause of maximum: NORMAL USAGE AND WATER MAIN FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 12/20/1999					25
Total KWH used for pumping for the year				100,986	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORWAY STREET	1	130	20	648,000	Yes	1
BREWERY LANE	2	108	10	295,000	Yes	2
TOPPE'S ROAD	3	130	16	1,800,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	NORWAY STREET	BREWERY LN	TOPPE'S ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	TRAUT WELLS	5
Year Installed	1952	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	205	1,250	8
Pump Motor or Standby Engine Mfr	GE	US	US	9
Year Installed	1952	1969	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	30	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDUSTRIAL PARK	NORWAY STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1993	1952	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	198	120	10
Total capacity in gallons	200,000	69,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2950	0.6480	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	Y	Y	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	815	0	0	0	815
P	D	2.000	1,850	0	0	0	1,850
M	D	3.000	5,540	0	0	0	5,540
M	D	4.000	10,991	0	0	0	10,991
M	D	6.000	5,470	0	0	0	5,470
P	D	6.000	719	0	0	0	719
M	D	8.000	18,624	0	0	0	18,624
P	D	8.000	8,382	1,400	0	0	9,782
M	D	12.000	1,628	0	0	0	1,628
P	D	12.000	769	0	0	0	769
Total Within Municipality			54,788	1,400	0	0	56,188
Total Utility			54,788	1,400	0	0	56,188

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	1	0	0	0	1		1
M	0.750	326	0	2	0	324	39	2
P	1.000	11	7	0	0	18	1	3
M	1.000	39	0	0	0	39	1	4
M	1.250	2	0	0	0	2		5
P	1.500	1	0	0	0	1		6
M	1.500	6	0	0	0	6		7
M	2.000	5	0	0	0	5		8
P	2.000	2	0	0	0	2		9
M	3.000	2	0	0	0	2		10
M	4.000	2	0	0	0	2		11
M	6.000	1	0	0	0	1		12
M	8.000	1	0	0	0	1		13
Total Utility		399	7	2	0	404	41	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	2	0	0	0	2	0	1
0.625	363	6	1	0	368	67	2
1.000	22	0	0	0	22	1	3
1.250	1	0	0	0	1	0	4
1.500	4	0	0	0	4	2	5
2.000	11	0	0	0	11	11	6
3.000	3	0	0	0	3	2	7
Total:	406	6	1	0	411	83	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	2	0	0	0	0	0	2	1
0.625	276	44	0	5	0	43	368	2
1.000	3	16	0	2	0	1	22	3
1.250	0	0	0	0	0	1	1	4
1.500	0	2	0	0	0	2	4	5
2.000	0	4	0	6	0	1	11	6
3.000	0	0	2	1	0	0	3	7
Total:	281	66	2	14	0	48	411	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	97	3			100	2
Total Fire Hydrants	97	3	0	0	100	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	77
Number of distribution system valves end of year:	78
Number of distribution valves operated during year:	45

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Chemicals expense(631) is lower in 1999 because the tanks were filled in 1998 and did not need to be filled again in 1999.

Water Mains (Page W-15)

8" additions reported in column E were made by the utility to improve water/fire flow in the community.

Water Services (Page W-16)

The water services that were added during the year were paid for using operating funds.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	991,447	1
Total Sales of Electricity	991,447	
Other Operating Revenues		
Forfeited Discounts (450)	3,514	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,489	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	5,003	
Total Operating Revenues	996,450	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	623,466	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	58,345	11
Customer Accounts Expenses (901-904)	18,391	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	127,967	14
Total Operation and Maintenance Expenses	828,169	
Other Expenses		
Depreciation Expense (403)	106,646	15
Amortization Expense (404-407)		16
Taxes (408)	34,815	17
Total Other Expenses	141,461	
Total Operating Expenses	969,630	
NET OPERATING INCOME	26,820	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,514	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,514	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FOR CABLE TV POLE CONTRACTS	1,489	5
Total Rent from Electric Property (454)	1,489	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	623,466	15
Other Expenses (546)		16
Total Other Power Supply Expenses	623,466	
Total Power Production Expenses	623,466	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	8,270	20
Line and Station Labor (561)	17,720	21
Line and Station Supplies and Expenses (562)	1,600	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	221	27
Maintenance of Lines (572)	26,083	28
Maintenance of Line Transformers (573)	450	29
Maintenance of Street Lighting and Signal Systems (574)	465	30
Maintenance of Meters (575)	3,536	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>58,345</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,856	33
Accounting and Collecting Labor (902)	14,315	34
Supplies and Expenses (903)	16	35
Uncollectible Accounts (904)	204	36
Total Customer Accounts Expenses	<u>18,391</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,405	38
Office Supplies and Expenses (921)	10,756	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	23,779	41
Property Insurance (924)	325	42
Injuries and Damages (925)	4,869	43
Employee Pensions and Benefits (926)	34,395	44
Regulatory Commission Expenses (928)	1,958	45
Miscellaneous General Expenses (930)	13,925	46
Transportation Expenses (933)	11,765	47
Maintenance of General Plant (935)	13,790	48
Total Administrative and General Expenses	127,967	
Total Operation and Maintenance Expenses	828,169	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,882	1
Social Security		8,308	2
Wisconsin Gross Receipts Tax		1,805	3
PSC Remainder Assessment		820	4
Other (specify): NONE			5
Total tax expense		34,815	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.301235				3
County tax rate	mills		14.509782				4
Local tax rate	mills		5.470465				5
School tax rate	mills		10.576638				6
Voc. school tax rate	mills		2.025831				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.883951				10
Less: state credit	mills		4.899525				11
Net tax rate	mills		27.984426				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.470465				14
Combined School Tax Rate	mills		12.602469				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.072934				17
Total Tax Rate	mills		32.883951				18
Ratio of Local and School Tax to Total	dec.		0.549597				19
Total tax net of state credit	mills		27.984426				20
Net Local and School Tax Rate	mills		15.380168				21
Utility Plant, Jan. 1	\$	1,849,723	1,849,723				22
Materials & Supplies	\$	92,955	92,955				23
Subtotal	\$	1,942,678	1,942,678				24
Less: Plant Outside Limits	\$	198,942	198,942				25
Taxable Assets	\$	1,743,736	1,743,736				26
Assessment Ratio	dec.		0.664100				27
Assessed Value	\$	1,158,015	1,158,015				28
Net Local & School Rate	mills		15.380168				29
Tax Equiv. Computed for Current Year	\$	17,810	17,810				30
Tax Equivalent per 1994 PSC Report	\$	23,882					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	23,882					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	9,673		34
Structures and Improvements (361)	11,169		35
Station Equipment (362)	282,305	1,039	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	236,398	2,313	38
Overhead Conductors and Devices (365)	164,247	1,371	39
Underground Conduit (366)	27,485	6	40
Underground Conductors and Devices (367)	216,900	11,780	41
Line Transformers (368)	206,825	20,040	42
Services (369)	72,583	10,517	43
Meters (370)	54,692	3,128	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	37,846	1,158	47
Total Distribution Plant	1,320,123	51,352	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	54,692		49
Office Furniture and Equipment (391)	21,986		50
Computer Equipment (391.1)	70,153	1,062	51
Transportation Equipment (392)	208,571	7,418	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	604		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	52,164	46,706	56
Communication Equipment (397)	14,048	9,258	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			9,673 34
Structures and Improvements (361)			11,169 35
Station Equipment (362)			283,344 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			238,711 38
Overhead Conductors and Devices (365)			165,618 39
Underground Conduit (366)			27,491 40
Underground Conductors and Devices (367)			228,680 41
Line Transformers (368)			226,865 42
Services (369)			83,100 43
Meters (370)	3,799		54,021 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			39,004 47
Total Distribution Plant	3,799	0	1,367,676
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			54,692 49
Office Furniture and Equipment (391)			21,986 50
Computer Equipment (391.1)			71,215 51
Transportation Equipment (392)			215,989 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			604 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)	19,760		79,110 56
Communication Equipment (397)			23,306 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	107,382	353	58
Other Tangible Property (399)	0		59
Total General Plant	529,600	64,797	
Total utility plant in service directly assignable	1,849,723	116,149	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,849,723	 116,149	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			107,735 58
Other Tangible Property (399)			0 59
Total General Plant	19,760	0	574,637
Total utility plant in service directly assignable	23,559	0	1,942,313
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	23,559	0	1,942,313

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)		2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)	1.30	79.78 6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	27	3
Total	27	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	17	7
Nonfarm	573	8
Total	590	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	35	12
Total	35	13
Total customers on rural lines at end of year	625	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,031	Monday	01/11/1999	10:00	1,562	1
February	02	2,846	Monday	02/01/1999	10:00	1,340	2
March	03	2,750	Monday	03/08/1999	08:00	1,404	3
April	04	2,607	Thursday	04/22/1999	10:00	1,260	4
May	05	2,569	Monday	05/17/1999	10:00	1,273	5
June	06	2,617	Wednesday	06/23/1999	11:00	1,280	6
July	07	2,775	Thursday	07/29/1999	13:00	1,333	7
August	08	2,684	Thursday	08/26/1999	13:00	1,346	8
September	09	2,733	Thursday	09/02/1999	13:00	1,317	9
October	10	2,736	Tuesday	10/19/1999	08:00	1,409	10
November	11	2,810	Wednesday	11/17/1999	08:00	1,365	11
December	12	3,169	Wednesday	12/22/1999	07:00	1,628	12
Total		33,327				16,517	
System Name FLORENCE							
State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.							
Type of Reading		Supplier					
60 minutes integrated		WPPI					

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		16,517	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		16,517	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		15,697	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		15,697	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		820	27
Total Energy Losses		820	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.9646%	29
Total Disposition of Energy		16,517	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
AREA LIGHTING	AR-1		64	1
RURAL	FG-1	566	2,939	2
URBAN	RG-1	313	2,327	3
Total Sales for Residential Sales		879	5,330	
Commercial & Industrial				
LARGE POWER DEMAND	CD-1			4
SMALL POWER DEMAND	CD-1			5
URBAN	CG-1	107	3,064	6
SMALL POWER	CP-1	5	2,626	7
LARGE POWER	CP-2	3	4,034	8
RURAL	FC-1	35	555	9
Total Sales for Commercial & Industrial		150	10,279	
Public Street & Highway Lighting				
PUBLIC STREETS & HIGHWAY LIGHTING	MS-1	2	88	10
Total Sales for Public Street & Highway Lighting		2	88	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,031	15,697	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		9,744	208	9,952	1
		200,645	9,894	210,539	2
		147,054	7,259	154,313	3
0	0	357,443	17,361	374,804	
10,819		91,277		91,277	4
7,673		36,909		36,909	5
		199,292	10,480	209,772	6
		78,144	7,812	85,956	7
		123,596	13,227	136,823	8
		39,541	1,853	41,394	9
18,492	0	568,759	33,372	602,131	
		14,244	268	14,512	10
0	0	14,244	268	14,512	
				0	11
0	0	0	0	0	
18,492	0	940,446	51,001	991,447	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI SYSTEM INC				1
Point of Delivery		US 2 SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		69 KV				4
Point of Metering		SECONDARY BUS-LOSS C				5
Total of 12 Monthly Maximum Demands -- kW		33,327				6
Average load factor		67.8910%				7
Total Cost of Purchased Power		619,374				8
Average cost per kWh		0.0375				9
On-Peak Hours (if applicable)		7 AM - 9 PM M-F				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
January		713	850			12
February		674	667			13
March		727	677			14
April		653	608			15
May		604	669			16
June		666	614			17
July		638	694			18
August		687	659			19
September		666	650			20
October		686	723			21
November		680	685			22
December		831	796			23
Total kWh (000)		8,225	8,292			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
January						40
February						41
March						42
April						43
May						44
June						45
July						46
August						47
September						48
October						49
November						50
December						51
Total kWh (000)						52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	US 2					1
Voltage--High Side	69					2
Voltage--Low Side	7					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	3					6
15-Minute Maximum Demand in kW	3,169					7
Dt and Hr of Such Maximum Demand	12/22/1999					8
	08:00					9
Kwh Output	16,517					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,163	582	12,914	1
Acquired during year	45	21	785	2
Total	1,208	603	13,699	3
Retired during year	15			4
Sales, transfers or adjustments increase (decrease)	(60)	6	1,753	5
Number end of year	1,133	609	15,452	6
Number end of year accounted for as follows:				7
In customers' use	1,067	531	13,397	8
In utility's use		1	25	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	66	77	2,030	12
Total end of year	1,133	609	15,452	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Sodium Vapor	100	83	47,034	2
Sodium Vapor	175	5	4,276	3
Sodium Vapor	250	41	34,207	4
Total		129	85,517	
Ornamental				
Incandescent	12	33	1	5
Total		33	1	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Accounting and Collecting Labor (902) is lower in 1999 as compared to 1998 due to reallocation of wages based on time worked.

Electric Utility Plant in Service (Page E-06)

Underground Conductors and Devices (367) additions were for new customers and services.

Line Transformers (368) additions were for new customers and services.

Services (369) additions were for new customers.

Power Operated Equipment (396) additions were for purchase of a backhoe. The cost was split between the utilities.

GAS OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Gas		
Sales of Gas (480-484)	815,436	1
Total Sales of Gas	815,436	
Other Operating Revenues		
Forfeited Discounts (487)	4,396	2
Miscellaneous Service Revenues (488)	0	3
Transportation of Gas of Others (489)	0	4
Rent from Gas Property (493)	0	5
Interdepartmental Rents (494)	0	6
Other Gas Revenues (495)	0	7
Total Other Operating Revenues	4,396	
Total Operating Revenues	819,832	
Operation and Maintenance Expenses		
Manufactured Gas Production (700-706)	0	8
Other Gas Supply Expenses (730-736)	351,665	9
Distribution Expenses (760-769)	43,388	10
Customer Accounts Expenses (901-904)	20,165	11
Customer Service & Information Expenses (907)	0	12
Sales Promotion Expenses (910)	0	13
Administrative and General Expenses (920-935)	102,828	14
Total Operation and Maintenance Expenses	518,046	
Other Operating Expenses		
Depreciation Expenses (403)	92,853	15
Amortization Expense (404-407)	4,475	16
Taxes (408)	58,093	17
Total Other Operating Expenses	155,421	
Total Operating Expenses	673,467	
NET OPERATING INCOME	146,365	

OTHER OPERATING REVENUES (GAS)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (487):		
Customer late payment charges	4,396	1
Other (specify):		
NONE		2
Total Forfeited Discounts (487)	<u>4,396</u>	
Miscellaneous Service Revenues (488):		
NONE		3
Total Miscellaneous Service Revenues (488)	<u>0</u>	
Transportation of Gas of Others (489):		
NONE		4
Total Transportation of Gas of Others (489)	<u>0</u>	
Rent from Gas Property (493):		
NONE		5
Total Rent from Gas Property (493)	<u>0</u>	
Interdepartmental Rents (494):		
NONE		6
Total Interdepartmental Rents (494)	<u>0</u>	
Other Gas Revenue (495):		
NONE		7
Total Other Gas Revenue (495)	<u>0</u>	

GAS OPERATION AND MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
MANUFACTURED GAS PRODUCTION		
Operation Supervision and Labor (700)		1
Fuel (701)		2
Raw Materials (702)		3
Operation Supplies and Expenses (703)		4
Residuals Produced -- Credit (704)		5
Rents (705)		6
Maintenance of Production Plant (706)		7
Total Manufactured Gas Production	0	
OTHER GAS SUPPLY EXPENSES		
Natural Gas Purchases (730)	351,665	8
Purchased Gas Purchases (732)		9
Gas Used in Utility Operation -- Credit (735)		10
Other Gas Supply Expenses (736)		11
Total Other Gas Supply Expenses	351,665	
DISTRIBUTION EXPENSES		
Supervision (760)	7,210	12
Mains and Service Labor (761)	29,959	13
Mains and Services Supplies and Expenses (762)		14
Meter and House Regulator Expenses (763)	79	15
Customer Installations Expenses (764)	75	16
Miscellaneous Distribution Expenses (765)		17
Rents (766)	1,541	18
Maintenance of Lines (767)	1,071	19
Maintenance of Meters and House Regulators (768)	1,056	20
Maintenance of Other Plant (769)	2,397	21
Total Distribution Expenses	43,388	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,880	22
Accounting and Collecting Labor (902)	14,855	23

GAS OPERATION AND MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Supplies and Expenses (903)	106	24
Uncollectible Accounts (904)	324	25
Total Customer Accounts Expenses	20,165	
CUSTOMER SERVICE EXPENSES		
Customer Service & Information Expenses (907)		26
Total Customer Service Expenses	0	
SALES PROMOTION EXPENSES		
Sales Promotion Expenses (910)		27
Total Sales Promotion Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,096	28
Office Supplies and Other Expenses (921)	8,076	29
Administrative Expenses Transferred -- Credit (922)		30
Outside Services Employed (923)	5,203	31
Property Insurance (924)	284	32
Injuries and Damages (925)	5,723	33
Employee Pensions and Benefits (926)	30,605	34
Franchise Requirements (927)		35
Regulatory Commission Expenses (928)	52	36
Duplicate Charges -- Credit (929)		37
Institutional or Goodwill Advertising Expenses (930.1)		38
Miscellaneous General Expenses (930.2)	20,379	39
Rents (931)	770	40
Transportation Expenses (933)	5,008	41
Maintenance of General Plant (935)	6,632	42
Total Administrative and General Expenses	102,828	
Total Operation and Maintenance Expenses	518,046	

TAXES (ACCT. 408 - GAS)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		48,133	1
Social Security		7,258	2
Wisconsin Gross Receipts Tax		1,805	3
PSC Remainder Assessment		897	4
Other (specify): NONE			5
Total tax expense		58,093	

PROPERTY TAX EQUIVALENT (GAS)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.301235				3
County tax rate	mills		14.509782				4
Local tax rate	mills		5.470465				5
School tax rate	mills		10.576638				6
Voc. school tax rate	mills		2.025831				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.883951				10
Less: state credit	mills		4.899525				11
Net tax rate	mills		27.984426				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.470465				14
Combined School Tax Rate	mills		12.602469				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.072934				17
Total Tax Rate	mills		32.883951				18
Ratio of Local and School Tax to Total	dec.		0.549597				19
Total tax net of state credit	mills		27.984426				20
Net Local and School Tax Rate	mills		15.380168				21
Utility Plant, Jan. 1	\$	2,735,154	2,735,154				22
Materials & Supplies	\$	33,815	33,815				23
Subtotal	\$	2,768,969	2,768,969				24
Less: Plant Outside Limits	\$	109,278	109,278				25
Taxable Assets	\$	2,659,691	2,659,691				26
Assessment Ratio	dec.		0.664100				27
Assessed Value	\$	1,766,301	1,766,301				28
Net Local & School Rate	mills		15.380168				29
Tax Equiv. Computed for Current Year	\$	27,166	27,166				30
Tax Equivalent per 1994 PSC Report	\$	48,133					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	48,133					34

GAS UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
PRODUCTION PLANT			
Land and Land Rights (304)	0		4
Structures and Improvements (305)	0		5
Liquefied Petroleum Gas Equipment (311)	0		6
Total Production Plant	0	0	
STORAGE PLANT			
Land and Land Rights (360)	0		7
Structures and Improvements (361)	0		8
Gas Holders (362)	0		9
Total Storage Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (365)	0		10
Structures and Improvements (366)	0		11
Mains (367)	0		12
Compressor Station Equipment (368)	0		13
Measuring and Regulating Station Equipment (369)	2,988		14
Communication Equipment (370)	0		15
Total Transmission Plant	2,988	0	
DISTRIBUTION PLANT			
Land and Land Rights (374)	4,126		16
Structures and Improvements (375)	13,693		17
Mains (376)	1,678,985	1,951	18
Compressor Station Equipment (377)	0		19
Meas. and Reg. Station Equipment - General (378)	0		20
Meas. and Reg. Station Equipment - Cty. Gate (379)	72,894		21
Services (380)	658,995	7,317	22
Meters (381)	172,994	3,930	23
House Regulators (383)	15,275		24
Ind. Meas. and Reg. Station Equipment (385)	3,938	3,078	25

GAS UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
PRODUCTION PLANT				
Land and Land Rights (304)			0	4
Structures and Improvements (305)			0	5
Liquefied Petroleum Gas Equipment (311)			0	6
Total Production Plant	0	0	0	
STORAGE PLANT				
Land and Land Rights (360)			0	7
Structures and Improvements (361)			0	8
Gas Holders (362)			0	9
Total Storage Plant	0	0	0	
TRANSMISSION PLANT				
Land and Land Rights (365)			0	10
Structures and Improvements (366)			0	11
Mains (367)			0	12
Compressor Station Equipment (368)			0	13
Measuring and Regulating Station Equipment (369)			2,988	14
Communication Equipment (370)			0	15
Total Transmission Plant	0	0	2,988	
DISTRIBUTION PLANT				
Land and Land Rights (374)			4,126	16
Structures and Improvements (375)			13,693	17
Mains (376)			1,680,936	18
Compressor Station Equipment (377)			0	19
Meas. and Reg. Station Equipment - General (378)			0	20
Meas. and Reg. Station Equipment - Cty. Gate (379)			72,894	21
Services (380)	2,838		663,474	22
Meters (381)			176,924	23
House Regulators (383)			15,275	24
Ind. Meas. and Reg. Station Equipment (385)			7,016	25

GAS UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
DISTRIBUTION PLANT			
Property on Customer Premises (386)	341		26
Total Distribution Plant	2,621,241	16,276	
GENERAL PLANT			
Land and Land Rights (389)	0		27
Structures and Improvements (390)	27,471		28
Office Furniture and Equipment (391)	19,204	929	29
Transportation Equipment (392)	8,963	6,491	30
Stores Equipment (393)	0		31
Tools, Shop and Garage Equipment (394)	12,881		32
Laboratory Equipment (395)	1,791		33
Power-Operated Equipment (396)	30,994	15,400	34
Communication Equipment (397)	2,874	108	35
Miscellaneous Equipment (398)	6,747	353	36
Other Tangible Property (399)	0		37
Total General Plant	110,925	23,281	
Total utility plant in service directly assignable	2,735,154	39,557	
Common Utility Plant Allocated to Gas Department	0		38
Total utility plant in service	2,735,154	39,557	

GAS UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
DISTRIBUTION PLANT				
Property on Customer Premises (386)			341	26
Total Distribution Plant	2,838	0	2,634,679	
GENERAL PLANT				
Land and Land Rights (389)			0	27
Structures and Improvements (390)			27,471	28
Office Furniture and Equipment (391)			20,133	29
Transportation Equipment (392)			15,454	30
Stores Equipment (393)			0	31
Tools, Shop and Garage Equipment (394)			12,881	32
Laboratory Equipment (395)			1,791	33
Power-Operated Equipment (396)	17,640		28,754	34
Communication Equipment (397)			2,982	35
Miscellaneous Equipment (398)			7,100	36
Other Tangible Property (399)			0	37
Total General Plant	17,640	0	116,566	
Total utility plant in service directly assignable	20,478	0	2,754,233	
Common Utility Plant Allocated to Gas Department			0	38
Total utility plant in service	20,478	0	2,754,233	

SALES OF GAS BY RATE SCHEDULE

Particulars (a)	Rate Schedule (b)	Average Number Customers (c)	Therms Sold (d)	Amount (e)	
Residential Sales (480)					
	RG-1	1,801	661,961	559,296	1
Commercial and Industrial Sales (481)					
	CG-1	67	92,959	80,351	2
	CG-2	18	111,952	82,042	3
	LG-1	1	143,996	92,208	4
Sales for Resale (483)					
	NONE				5
Interdepartmental Sales (484)					
	MG-1	6	4,545	1,539	6
Total Sales of Gas		1,893	1,015,413	815,436	

GAS OPERATING SECTION FOOTNOTES

Gas Utility Plant in Service (Page G-06)

Natural Gas Division (Tim O'Brien) has the Excel spreadsheets that comprise pages G-6 through G-11. ele
